

STATE BOARD OF ACCOUNTS
302 West Washington Street
Room E418
INDIANAPOLIS, INDIANA 46204-2765

EXAMINATION REPORT
OF
COUNTY HEALTH DEPARTMENT
CARROLL COUNTY, INDIANA
January 1, 2005 to December 31, 2005



FILED
09/21/2006

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Beth L. Myers	01-01-03 to 12-31-06
Health Officer	Dr. T. Neal Petry Dr. Jordan Dutter	01-01-05 to 12-31-05 01-01-06 to 12-31-06
President of the County Council	Robert Baker	01-01-05 to 12-31-06
President of the Board of County Commissioners	William R. Brown	01-01-05 to 12-31-06



STATE OF INDIANA

AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF CARROLL COUNTY

We have examined the records of the County Health Department for the period from January 1, 2005 to December 31, 2005, and certify that the records and accountability for cash and other assets are satisfactory to the best of our knowledge and belief, except as stated in the Examination Result and Comment. The financial transactions of this office are reflected in the Examination Report of Carroll County for the year 2005.

STATE BOARD OF ACCOUNTS

July 19, 2006

HEALTH DEPARTMENT
CARROLL COUNTY
EXAMINATION RESULT AND COMMENT

DEPOSITS

As stated in the prior Audit Report B26200, in numerous instances, receipts were deposited later than the next business day. Reports of collections are prepared monthly from collections received throughout the month, however, in some instances, the receipts are not remitted to the County Auditor until four months after the month end. Health Department officials should establish internal controls that will provide assurance that all deposits are made in accordance with Indiana Code 5-13-6-1(c).

Indiana Code 5-13-6-1(c) states in part: "All local officers . . . who collect public funds of their respective political subdivisions shall deposit funds not later than the business day following the receipt of funds on business days of the depository in the depository or depositories selected by the . . . local boards of finance. . . ."

HEALTH DEPARTMENT
CARROLL COUNTY
EXIT CONFERENCE

The contents of this report were discussed on August 22, 2006, with Beth L. Myers, Auditor; William R. Brown, President of the Board of County Commissioners; and Mary Jones, Vital Records Clerk. The officials concurred with our examination finding.

The contents of this report were discussed on August 23, 2006, with Robert Baker, President of the County Council. The official concurred with our examination finding.